

release from the terms and conditions of the Lease as of the date of the assignment and would dismiss the above action with prejudice.

Importantly, I need to hear from you with respect to this offer no later than Tuesday, November 22, 2005. In the event I do not hear from you by the aforementioned date or if your client refuses to consent to the assignment (assuming the credit report is normal) then I will have no alternative but to file a Motion for an Expedited Hearing before Judge Robinson since time is of the essence with respect to this sale.

Therefore, I would appreciate your prompt attention to this matter and I look forward to your reply.

Sincerely,

JFS Holdings, Inc.

By: 

Brendan J. Sherman, President